

EXHIBIT B

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND
BALTIMORE DIVISION**

**TRUSTEES OF THE PLUMBERS AND
PIPEFITTERS NATIONAL PENSION FUND,**

Plaintiffs,

v.

**PAUL S. YONEY, INC. a/k/a YONEY
INCORPORATED, et al.,**

Defendants.

Civil Action No. 1:96-cv-02427

DECLARATION OF STUART B. RATNER

1. I, Stuart B. Ratner, declare as follows:

2. I am the corporate counsel for Paul S. Yoney, Inc., a/k/a Yoney Incorporated, et al., the Defendants in this matter. The facts in this Declaration are based on personal knowledge.

3. By letter dated April 11, 2002 to John R. Harney, a copy of which is attached as Exhibit 1, I transmitted the Defendants' February 2003 remittance report and pension contributions to the Plaintiffs in this matter.

4. On or about April 18, 2003, I transmitted the Defendants' March 2003 remittance report and pension contributions directly to the Plaintiffs. This payment was not due until April 20, 2003.

5. The Defendants' April 2003 remittance report and pension contributions are not due until May 20, 2003 and therefore have not yet been transmitted to the Plaintiffs.

6. Plaintiffs are a small, local Connecticut company that normally have only

approximately 8-12 employees.

7. Executed this 8th day of May, 2003 at Stamford, Connecticut.

/s/*

Stuart B. Ratner

*Counsel hereby certifies that he has a signed copy of the foregoing document available for inspection at any time by the court or a party to this action